

**65.905 Local governments required to file uniform financial information report -- Application of provisions only to fiscal periods ending before July 1, 2014 -- Transition to requirements of KRS 65A.010 to 65A.090 -- Use of report by Department for Local Government.**

- (1) Except as otherwise provided in subsection (2) of this section, each local government shall annually, after the close of the fiscal year, complete a uniform financial information report. The report shall be submitted to the Department for Local Government by May 1 immediately following the close of the fiscal year. The Department for Local Government shall immediately send the compiled data from the uniform financial information report to the Legislative Research Commission in accordance with KRS 65.925 to be used for the purposes of KRS 6.955 to 6.975.
- (2) The final quarterly report filed by a county within fifteen (15) days after the end of the last quarter of the fiscal year, in accordance with KRS 68.360(2), shall be deemed the uniform financial information report for that county for purposes of compliance with KRS 65.900 to 65.925.
- (3)
  - (a)
    1. Each city may have the uniform financial information report completed by its selected auditor as part of the terms and conditions of the written agreement between the city and the auditor in accordance with KRS 91A.040.
    2. Each county may have the uniform financial information report completed by its auditor selected in accordance with KRS 43.070 or 64.810.
    3. For fiscal periods ending prior to July 1, 2014, each special district may have the uniform financial information report completed by its auditor selected in accordance with KRS 65.065. For fiscal periods beginning on and after July 1, 2014, the provisions of this section shall no longer apply to special districts. Instead, the provisions of KRS 65A.010 to 65A.090 shall apply. Notwithstanding the dates established by this subparagraph, the provisions of this section and KRS 65A.010 to 65A.090 shall be administered such that the registration required by KRS 65A.090(1) occurs as required by that subsection, and there is no gap in reporting by entities subject to this section and KRS 65A.010 to 65A.090 as the transition occurs.
  - (b) If a city does not use the auditor to complete the uniform financial information report, it shall by order designate an elected or nonelected official to be responsible for annually completing the report and submitting it to the Department for Local Government.
  - (c) If a local government has any agency, board, or commission that receives any funding from the local government, but conducts its operations on an autonomous or semi-autonomous basis, the local government shall note on the uniform financial information report the name of the agency, board, or commission; the mailing address of the agency, board, or commission; and the dollar amount annually appropriated by the local government to the agency, board, or commission.

- (4) The Department for Local Government shall by administrative regulation prescribe the format of the uniform financial information report, and shall attempt to coordinate and combine efforts with the United States Bureau of the Census in the development of the format of the uniform financial information report so that a single report will meet the needs of both agencies and fulfill the requirements of KRS 65.900 to 65.925. Regardless of any agreement between the Department for Local Government and the United States Bureau of the Census, the Department for Local Government shall maintain responsibility for assuring that a uniform financial information report is distributed to each local government as soon as practicable after the close of each fiscal year, but in no event later than one hundred twenty (120) days prior to the required submission date of May 1.
- (5) The Department for Local Government shall use the uniform financial information report to replace as many financial information forms as possible that local governments are currently required to complete and submit to that office for use by either the state or federal governments, by consolidating the required information into the uniform report.

**Effective:** July 14, 2018

**History:** Amended 2018 Ky. Acts ch. 47, sec. 2, effective July 14, 2018. -- Amended 2013 Ky. Acts ch. 40, sec. 16, effective March 21, 2013. -- Amended 2010 Ky. Acts ch. 117, sec. 55, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 20, sec. 2, effective June 26, 2007; and ch. 47, sec. 48, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 35, effective July 15, 1998; and ch. 186, sec. 1, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 321, sec. 2, effective July 15, 1996. -- Amended 1992 Ky. Acts ch. 33, sec. 6, effective July 14, 1992. -- Created 1990 Ky. Acts ch. 47, sec. 2, effective July 13, 1990.